

**CERTIFICATE**

2014

To the Clerk of Cowley County, State of Kansas  
We, the undersigned, officers of

**Dexter Township**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2014; and (3) the  
Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

			2014 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2014		Page No.			
Alloc of MVT, RVT, and 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1962	6	6,800	6,313	2.843
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	44,550	35,351	23.495
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503	8			
Cemetery		8	4,200	3,153	1.420
Special Machinery		7			
<b>Totals</b>		xxxxxx	55,550	44,817	27.758
Budget Summary		9			
Neighborhood Revitalization			Is a Resolution required?	Yes	
Resolution					
Final Assessed Valuation:	County Clerk's Use Only				
Dexter Township	1,504,663				
Dexter	716,485				
0					
Total Assessed Valuation	2,221,148				
	Nov. 1, 2013 Valuation				

Assisted by:

Address:

Email:

Attest: Oct. 17, 2013

*[Signature]*  
County Clerk

Governing Body

Special Road Election held for Mills for years.  
First levy in

Dexter Township

2014

**Computation to Determine Limit for 2014**

		<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2013	+ \$	<u>40,798</u>
2. Debt Service Levy in 2013	- \$	<u>0</u>
3. <b>Tax Levy Excluding Debt Service</b>	\$	<u>40,798</u>
<b>2013 Valuation Information for Valuation Adjustments:</b>		
4. <b>New Improvements for 2013:</b>	+ <u>36,374</u>	
5. <b>Increase in Personal Property for 2013:</b>		
5a. Personal Property 2013	+ <u>21,514</u>	
5b. Personal Property 2012	- <u>21,238</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>276</u>	
	(Use Only if > 0)	
6. <b>Valuation of Property that has Changed in Use during 2013:</b>	+ <u>24,289</u>	
7. <b>Total Valuation Adjustment (Sum of 4, 5c, 6)</b>	<u>60,939</u>	
8. Total Estimated Valuation July 1, 2013	<u>2,238,934</u>	
9. <b>Total Valuation less Valuation Adjustment (8 minus 7)</b>	<u>2,177,995</u>	
10. Factor for Increase (7 divided by 9)	<u>0.02798</u>	
11. Amount of Increase (10 times 3)	+ \$ <u>1,142</u>	
12. <b>Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)</b>	\$ <u>41,940</u>	
13. <b>Debt Service Levy in this 2014</b>	<u>0</u>	
14. <b>Maximum levy, including debt service, without a Resolution (12 plus 13)</b>	<u>41,940</u>	

If the 2014 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Dexter Township

2014

Allocation of Motor, Recreational, and 16/20M Vehicle Tax

Budgeted Funds for 2013	Budget Tax Levy Amount for 2014	Allocation for Year 2014		
		MVT	RVT	16/20M Veh
General	5,104	683	6	98
Debt Service		0	0	0
Library		0	0	0
Road	32,409	4,333	37	623
Special Road		0	0	0
Noxious Weed		0	0	0
Fire Protection		0	0	0
Cemetery	3,285	439	4	63
		0	0	0
		0	0	0
		0	0	0
		0	0	0
Total	40,798	5,455	47	784

County Treasurer's Motor Vehicle Estimate	5,455	
County Treasurer's Recreational Vehicle Estimate		47
County Treasurer's 16/20M Vehicle Estimate		784
Motor Vehicle Factor	0.13371	
Recreational Vehicle Factor		0.00115
16/20M Vehicle Factor		0.01922

## Dexter Township

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2012	Current Amount for 2013	Proposed Amount for 2014	Transfers Authorized by Statute
General	Special Machinery	-	-	-	-
General	Special Machinery	4,068	-	1,000	80-122
Road	Special Machinery	14,278	241	-	68-141g
	Total	18,346	241	1,000	
	Adjustments*				
	Adjusted Totals	18,346	241	1,000	

**\*Note:** Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.



Dexter Township

2014

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance January 1	2,522	1,109	1
Receipts:			
Ad Valorem Tax	5,703	5,104	xxxxxxxxxxxxxxxx
Delinquent Tax	233		
Motor Vehicle Tax	1,184	848	683
Recreational Vehicle Tax	8	10	6
16/20 M Vehicle Tax	88	118	98
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Insurance	100		
Interest on Idle Funds			
Miscellaneous	432		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>7,748</b>	<b>6,080</b>	<b>787</b>
<b>Resources Available:</b>	<b>10,270</b>	<b>7,189</b>	<b>788</b>
Expenditures:			
Officers Pay	540	600	600
Salaries & Wages	1,174	800	1,200
Employee Benefits	100	3,600	200
Supplies	238	2,188	500
Equipment			
Buildings Maintenance	251		300
Insurance	2,790		3,000
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	4,068		1,000
Transfer can not exceed 25% Resources Avail	Exceeds 25%		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>9,161</b>	<b>7,188</b>	<b>6,800</b>
Unencumbered Cash Balance Dec 31	1,109	1	xxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	7,200	8,000	xxxxxxxxxxxxxxxx
Non-Appropriated Balance			
See Tab A	Total Expenditure/Non-Appr Balance		6,800
	Tax Required		6,012
Delinquent Comp Rate:	5.0%		301
Amount of 2013 Ad Valorem Tax			6,313

Dexter Township

2014

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget

Road	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance January 1	14,278	2,723	0
Receipts:			
Ad Valorem Tax	34,910	32,409	xxxxxxxxxxxxxx
Delinquent Tax	475		
Motor Vehicle Tax	3,979	5,058	4,333
Recreational Vehicle Tax	40	57	37
16/20M Vehicle Tax	764	705	623
Special Highway/Gasoline Tax	5,549	5,889	5,889
Interest on Idle Funds			
Miscellaneous	47		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>45,764</b>	<b>44,118</b>	<b>10,882</b>
<b>Resources Available:</b>	<b>60,042</b>	<b>46,841</b>	<b>10,882</b>
Expenditures:			
Officers Pay	1,250	1,200	1,250
Salaries & Wages	13,673	10,300	13,700
Employee Benefits		2,500	
Road Maintenance		3,500	
Road Materials	6,585	20,500	6,600
Equipment		3,600	1,000
Other Operating	21,533	5,000	22,000
Transfer to Special Machinery	14,278	241	
Does transfer exceed 25% of Resources Avail			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>57,319</b>	<b>46,841</b>	<b>44,550</b>
Unencumbered Cash Balance Dec 31	2,723	0	xxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	44,100	58,185	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			44,550
Tax Required			33,668
Delinquent Comp Rate: 5.0%			1,683
Amount of 2013 Ad Valorem Tax			35,351

See Tab A

<b>Special Machinery</b>	2012
K.S.A. 68-141g	Actual
Unencumbered Cash Balance, Jan 1	33,483
Transfers from:	
Road Fund	14,278
General Fund (No Levy)	0
General Fund (Gen has Levy)	4,068
	431
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>52,260</b>
<b>Total Expenditures</b>	<b>7,729</b>
<b>Unencumbered Cash Balance, Dec 31</b>	<b>44,531</b>

Dexter Township  
FUND PAGE FOR FUNDS WITH A TAX LEVY

2014

Adopted Budget Fire Protection	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	0	0	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 5.0%			0
Amount of 2013 Ad Valorem Tax			0

Adopted Budget

Cemetery	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance January 1	1,598	1,108	691
Receipts:			
Ad Valorem Tax	2,478	3,285	XXXXXXXXXXXXXX
Delinquent Tax	130		
Motor Vehicle Tax	686	368	439
Recreational Vehicle Tax	5	4	4
16/20M Vehicle Tax	46	51	63
lots	150		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	3,495	3,708	506
<b>Resources Available:</b>	5,093	4,816	1,197
Expenditures:			
Other Operating	2,549	4,125	2,600
Wages	1,005		1,100
Transfer to spl equip	431		500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	3,985	4,125	4,200
Unencumbered Cash Balance Dec 31	1,108	691	XXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	4,125	4,125	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,200
Tax Required			3,003
Delinquent Comp Rate: 5.0%			150
Amount of 2013 Ad Valorem Tax			3,153



# NOTICE OF BUDGET HEARING

The governing body of  
Dexter Township  
Cowley County

will meet on at at for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Cowley County Clerk's Office and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits  
of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2012		Current Year Estimate 2013		Proposed Budget 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Est. Tax Rate*
General	9,161	2.957	7,188	2.428	6,800	6,313	2.820
Debt Service							
Library							
Road	57,319	26.017	46,841	22.964	44,550	35,351	23.217
Special Road							
Noxious Weed							
Fire Protection							
Cemetery	3,985	1.285	4,125	1.563	4,200	3,153	1.408
Special Machinery	7,729						
Totals	78,194	30.259	58,154	26.955	55,550	44,817	27.445
Less: Transfers	18,346		241		1,000		
Net Expenditure	59,848		57,913		54,550		
Total Tax Levied	44,279		40,798		xxxxxxxxxxxxxx		
Total Assessed Valuation	2,022,884		2,102,839			2,238,934	
Township Assessed Valuation Only						1,522,658	

### Outstanding Indebtedness,

	2011	2012	2013
Jan 1			
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Township Officer

TOWNSHIP RESOLUTION

RESOLUTION NO. \_\_\_\_\_

*A resolution expressing the property taxation policy of the Board of Dexter Township  
with respect to financing the 2014 annual budget for Dexter Township , Cowley County ,  
Kansas.*

**Whereas**, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 Dexter Township budget exceed the amount levied to finance the 2013 Dexter Township Township budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

**Whereas**, budgeting, taxing and service level decisions for all township services are the responsibility of the township board; and


**Whereas**, Dexter Township provides essential services to protect the safety and well being of the citizens of the township; and

**Whereas**, the cost of provision of these services continues to increase.

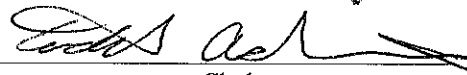
**NOW, THEREFORE, BE IT RESOLVED** by the Board of Dexter Township of Cowley County, Kansas that is our desire to notify the public of increased property taxes to finance the 2014 Dexter Township budget as defined above.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2013 by the Dexter Township Board, Cowley County, Kansas.

Dexter Township Board

  
\_\_\_\_\_  
, Trustee

\_\_\_\_\_  
, Treasurer

  
\_\_\_\_\_  
, Clerk

(Attach a signed copy to the budget)

NOTICE OF BUDGET HEARING

The governing body of  
Cowley County

will meet on August 15, 2013 at 7:00 pm at Redditt Ranch for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Cowley County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits  
of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2012		Current Year Budget 2013		Proposed Budget 2014	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Amount of 2013 Ad Valorem Tax	Est. Tax Rate*
General	9,161	2.997	7,188	2.428	6,800	2.313
Data Services						
Library						
Road	37,319	36.017	46,841	22.424	44,350	33.191
Special Road						
Watershed						
Pest Protection						
County	3,685	1.235	4,123	1.363	4,700	3.151
Special Machinery	2,722					
Other	18,104	30.259	58,154	26.955	55,510	24.817
Land Acquisition	18,218		241		1,000	
Land Expenditures	39,438		37,013		34,510	
Total Tax Levied	44,279		40,758		3,233,014	
Total Assessed Valuation	2,022,884		2,102,837		1,522,638	
Township Assessed Valuation Only						

Outstanding Indebtedness

	2011	2012	2013
Jan 1	0	0	0
O.G. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

*[Signature]*  
Township Officer

AFFIDAVIT OF PUBLICATION

I, County of Cowley, ss:

I, of lawful age, being first duly sworn, states that he is  
THE WINFIELD DAILY COURIER, a daily newspaper printed and  
of Winfield, Cowley County, Kansas, and which newspaper has  
mails as second class matter at the post office of publication, and  
publication on a daily, weekly, monthly and yearly basis in said  
a trade, religious or fraternal publication, and has been con-  
rumpantly printed and published in said city at least fifty times a  
o published for at least five years immediately prior to the first  
er mentioned;

of which a true copy is hereto attached, was published in the  
sue of the 30<sup>th</sup> day of

July, A.D. 20 13.

further says he has personal knowledge of the statements above  
ey are true.

*[Signature]*  
30<sup>th</sup>

Subscribed and sworn to before me this 30<sup>th</sup> day of July, 2013

*[Signature]*

Notary Public

My commission expires: \_\_\_\_\_

No. Lines 77

Rate \$ 86

Printer's Fee \$ 66.22

